



## Office of Campaign Finance

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**FINAL PERIODIC AUDIT REPORT ON  
WARD 8  
CONSTITUENT SERVICE FUND  
APRIL 1, 2007 REPORT OF RECEIPTS AND  
EXPENDITURES  
(01/01/07 THROUGH 03/31/07)**

**JULY 2007**

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**REPORTS ANALYSIS AND AUDIT DIVISION  
OFFICE OF CAMPAIGN FINANCE  
WASHINGTON, DC 20009**

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## **I. BACKGROUND**

### **A. Overview**

The Citizen-Service Program registered with the Office of Campaign Finance (OCF) on March 30, 2005 in accordance with D.C. Official Code Section 1-1104.03 (2001 Edition). In the Statement of Organization, the Elected Official designated the name of the Citizen-Service Program, **Ward 8 Constituent Service Fund**. The Citizen-Service Program filed its April 1, 2007 Report of Receipts and Expenditures on April 2, 2007.

The periodic field audit of the statements and records of the Citizen-Service Program covered the period January 1, 2007 through March 31, 2007. During the period of the pre-audit (desk review), the Report filed by the Citizen-Service Program reflected total aggregate receipts of \$19,315.00 and expenditures of \$7,316.38, and an ending cash balance of \$12,145.34. Total receipts and expenditures per **audit** were \$19,915.00 and \$7,428.78, respectively with an ending cash balance of \$12,632.84.

### **B. Scope**

The audit procedures performed included a verification and/or examination of:

1. The mathematical accuracy of the Report of Receipts and Expenditures filed with the Director, Office of Campaign Finance, during the period audited;
2. Total reported receipts and expenditures and individual transactions with source documents;
3. Conformity with the contribution limitation as mandated by D.C. Official Code Section 1-1104.03 (2001 Edition);
4. Debts and obligations, if any, of the Citizen-Service Program;
5. Proper categorization of the receipts and expenditures of the Citizen-Service Program; and
6. The review procedures as deemed necessary under the circumstances.

## **II. AUDITOR'S STATEMENT**

The underlying issues noted in the Statement of Findings presented to the Citizen-Service Program on June 14, 2007 pertained to: a \$400.00 receipt (contribution) that was not reported by the Citizen-Service Program on its April 1, 2007 Report of Receipts and Expenditures; two (2) receipts that were understated totaling \$200.00; bank charges totaling \$77.40 that were not reported; two (2) expenditures that were understated totaling \$235.00; one (1) expenditure totaling \$200.00 that was not negotiated through

the Citizen-Service Program's bank account within the period under audit; and, four (4) expenditures totaling \$787.41 which the proper documentation was not provided to substantiate the disbursements.

In the Statement of Findings, the Audit staff recommended that the Citizen-Service Program file an amended April 1, 2007 Report of Receipts and Expenditures correcting the discrepancies (mathematical errors) noted above. In addition, the Audit staff recommended that the Citizen-Service Program provide the proper documentation to substantiate the aforementioned expenditures.

In its Responses to the Statement of Findings received by the Audit staff on July 6, 2007 and July 17, 2007, the Citizen-Service Program filed an amended April 1, 2007 Report of Receipts and Expenditures correcting the above noted discrepancies. In addition, the Citizen-Service Program provided sufficient documentation to substantiate the aforementioned expenditures in which documentation was not previously provided.

It is the opinion of the Audit staff, based upon the audit of the Report of Receipts and Expenditures filed, and the financial records presented, that the Original along with the Amended Report of April 1, 2007, accurately represent the financial history of the Citizen-Service Program for that reporting period. The accounting of the receipts and expenditures are in compliance with the disclosure provisions of the District of Columbia Campaign Finance Reform and Conflict of Interest Act of 1974, as amended.

### **III. RECOMMENDATION**

We, therefore, recommend that this report be issued as a "Final Periodic Audit Report". We have determined that the Report filed by **Ward 8 Constituent Service Fund**, with the Director, Office of Campaign Finance, is in substantial compliance with the District of Columbia Campaign Finance Reform and Conflict of Interest Act of 1974, as amended.

**July 23, 2007**  
Date

**Renee Coleman**  
Renee Coleman  
Audit Manager

**FINAL PERIODIC AUDIT APPROVED FOR RELEASE:**

**Cecily E. Collier-Montgomery**  
Cecily E. Collier-Montgomery  
Director  
Office of Campaign Finance

**July 23, 2007**  
Date